

## ***Taxation statistics 2009–10***

### **Table 3: Capital gains tax**

#### **Small business capital gains tax concessions, 2000–01 to 2009–10 income years<sup>1,2</sup>**

**Notes:**

\* In order to meet privacy regulations, the following measures have been applied.

(a) Number indicators shown may have been rounded to the nearest multiple of 5.

(b) Statistics for some items may not be included in some tables.

1 The 2000–01 to 2008–09 income year statistics reported in this table may not match the statistics reported in previous editions of *Taxation statistics* because the statistics for these income years have been updated in this edition. These statistics for individuals and companies are from tax returns processed by 31 October 2011.

2 The statistics for the 2009–10 income year were sourced from 2010 individual and company income tax returns processed by 31 October 2011. The statistics are not necessarily complete. Therefore, caution should be exercised in making comparisons between the 2009–10 year and earlier income years.

3 Totals may slightly differ from sum of components due to rounding.

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## **Table 3: Capital gains tax**

### **Small business capital gains tax concessions, 2000–01 to 2009–10 income years<sup>1,2</sup>**

		2000–01 <sup>1</sup>	2001–02 <sup>1</sup>	2002–03 <sup>1</sup>	2003–04 <sup>1</sup>	2004–05 <sup>1</sup>
<b>Companies</b>						
Small business 15 year exemption	no.	25	45	65	95	115
	\$	7,057,828	100,776,339	24,401,692	30,942,900	54,661,910
Small business active asset reduction	no.	1,400	1,805	2,235	2,720	2,800
	\$	139,148,835	189,274,830	222,125,663	295,390,434	324,826,256
Small business retirement exemption	no.	295	415	555	765	740
	\$	64,974,749	89,665,734	114,510,375	180,941,864	168,587,088
Small business rollover	no.	295	410	515	595	560
	\$	41,196,734	82,601,028	75,685,306	97,519,038	95,941,912
<b>Total<sup>3</sup></b>	<b>no.</b>	<b>1,670</b>	<b>2,215</b>	<b>2,750</b>	<b>3,375</b>	<b>3,440</b>
	<b>\$</b>	<b>252,378,146</b>	<b>462,317,931</b>	<b>436,723,036</b>	<b>604,794,236</b>	<b>644,017,166</b>
<b>Individuals</b>						
Small business 15 year exemption	no.	55	115	165	290	370
	\$	3,089,028	14,888,693	17,458,414	51,869,702	63,521,389
Small business active asset reduction	no.	6,875	10,400	14,745	19,585	20,380
	\$	213,567,539	284,665,473	403,943,091	588,401,082	671,863,288
Small business retirement exemption	no.	1,420	2,480	3,950	5,565	6,240
	\$	64,711,650	122,526,498	180,133,238	267,211,103	315,647,081
Small business rollover	no.	1,255	2,300	3,125	4,295	4,085
	\$	52,393,713	107,761,681	144,320,854	202,297,909	213,520,192
<b>Total<sup>3</sup></b>	<b>no.</b>	<b>7,600</b>	<b>11,500</b>	<b>16,130</b>	<b>21,195</b>	<b>21,935</b>
	<b>\$</b>	<b>333,761,930</b>	<b>529,842,345</b>	<b>745,855,597</b>	<b>1,109,779,796</b>	<b>1,264,551,950</b>

## Taxation statistics 2009–10

### Table 3: Capital gains tax

#### Small business capital gains tax concessions, 2000–01 to 2009–10 income years<sup>1,2</sup>

		2005–06 <sup>1</sup>	2006–07 <sup>1</sup>	2007–08 <sup>1</sup>	2008–09 <sup>1</sup>	2009–10 <sup>2</sup>
<b>Companies</b>						
Small business 15 year exemption	no.	145	225	210	165	155
	\$	64,644,075	126,447,149	159,553,075	105,165,389	87,333,822
Small business active asset reduction	no.	2,950	3,060	2,890	2,235	1,890
	\$	386,848,997	471,920,008	527,622,104	336,908,191	274,699,792
Small business retirement exemption	no.	855	1,330	1,215	925	810
	\$	203,740,214	369,557,187	381,065,284	243,303,450	220,272,341
Small business rollover	no.	585	585	535	485	385
	\$	115,183,366	126,315,531	309,209,245	120,485,014	84,210,723
<b>Total<sup>3</sup></b>	<b>no.</b>	<b>3,680</b>	<b>4,150</b>	<b>3,795</b>	<b>2,980</b>	<b>2,565</b>
	<b>\$</b>	<b>770,416,652</b>	<b>1,094,239,875</b>	<b>1,377,449,708</b>	<b>805,862,044</b>	<b>666,516,678</b>
<b>Individuals</b>						
Small business 15 year exemption	no.	515	790	720	565	655
	\$	127,304,469	230,517,548	326,945,120	201,659,102	240,359,051
Small business active asset reduction	no.	21,760	25,990	24,485	17,225	17,660
	\$	820,051,086	1,233,736,519	1,553,408,655	909,639,198	884,030,033
Small business retirement exemption	no.	7,135	10,575	10,150	6,965	7,555
	\$	429,292,598	757,608,468	913,692,206	545,044,291	560,714,601
Small business rollover	no.	4,440	5,025	5,140	3,350	3,325
	\$	268,915,379	344,552,876	489,744,071	274,751,799	286,042,988
<b>Total<sup>3</sup></b>	<b>no.</b>	<b>23,640</b>	<b>28,435</b>	<b>27,295</b>	<b>19,055</b>	<b>19,755</b>
	<b>\$</b>	<b>1,645,563,532</b>	<b>2,566,415,411</b>	<b>3,283,790,052</b>	<b>1,931,094,390</b>	<b>1,971,146,673</b>